

All Other Revenue

Revenue Description

There are a number of other taxes, fees, and fines that historically have generated less than \$2.5 million each in annual general fund revenue.

Statutory Reference: Various

Applicable Tax Rates: Various

Collection Frequency: Monthly

Distribution: All proceeds are deposited into the general fund.

Summary of Legislative Action

[House Bill 89](#) – This legislation extends the termination date for the crime victims compensation (CVC) account, established in [53-9-113, MCA](#). Under current law, it was set to terminate on June 30, 2015. The statutory appropriation currently listed in [17-7-502, MCA](#) that references the CVC account will now terminate on June 30, 2021. The bill also makes multiple revisions to Montana’s human trafficking laws. Note that [SB 68 \(2015 Session\)](#) included identical language for extending the CVC account termination date; however, that bill is not shown in the table below as the fiscal impact is already included with HB 89.

[House Bill 488](#) – HB 488 will increase general fund revenue being collected because the minimum fines will increase from \$300 to \$600 for the first DUI, from \$600 to \$1,200 for the second DUI and from \$1,000 to \$2,500 on third and subsequent DUIs. HB 488 also creates a \$300 administrative fee to be paid when an arrested person refuses to submit to one or more tests as provided in [61-8-402\(4\), MCA](#), and creates a dedicated state special revenue account for the use of those funds.

[Senate Bill 66](#) – This legislation expands [Title 16 Chapter 11, MCA](#), to include “alternative nicotine products” and “vapor products.”

[Senate Bill 387](#) – This bill revises water quality violation penalties within the Department of Environmental Quality. Penalty fines are deposited into the general fund.

[Senate Bill 405](#) – This legislation creates the Health and Economic Livelihood Partnership Act to expand health care coverage to additional eligible individuals and improve access to health care services across Montana. The revenue impact from this bill comes from the participants’ copays.

[Senate Bill 418](#) – This is the bill adjusting state employee compensation providing for two transfers that impact oil accounts. By June 1, 2015 \$1.35 million from the oil and gas education and research account to the natural resources operations account, and by June 30, 2015 \$2.25 million from the county oil and gas impact account to the state general fund. The transfer will be recorded as “All Other Revenue.”

All Other Revenue – Legislation Passed by 64th Legislature General Fund Impact (\$ Millions)			
Bill Number and Short Title	FY 2015	FY 2016	FY 2017
HB0089 Generally revise human trafficking laws	-	(\$0.253)	(\$0.253)
HB0488 Generally revise DUI laws	-	0.268	0.268
SB0066 Generally revise laws regarding alternative nicotine or vapor products	-	0.008	0.008
SB0387 Revise water quality violation penalties	-	(0.005)	(0.005)
SB0405 Creating the Healthy Montana Act to Expand Health Care Coverage	-	2.922	7.317
SB0418 Authorizing transfers to implement provisions of House Bill 2	\$2.250	-	-
Total General Fund Impact	\$2.250	\$2.941	\$7.336

Revenue Estimate Methodology

Data

Numerous data sources are consulted for each of the applicable fifteen revenue sources that are estimated individually.

Analysis

1. Abandoned property is estimated using a seven-year Olympic average.
2. District court fees are estimated using a two-year moving average.
3. Investment license fee transfer is the net between non-general fund investment fee revenue collected by the State Auditor and its expenses. These amounts are determined in the Investment License Fee revenue source.
4. Statewide Cost Allocation Plan: these amounts are estimated using a three-year moving average.
5. Court surcharge is estimated using a three-year moving average.
6. Veteran’s cigarette account transfer: money in the account at the end of a fiscal year in excess of \$2.0 million is transferred to the general fund. To estimate the excess amounts, distributions of cigarette tax revenue to the account (as determined in the Cigarette Tax revenue source) is reduced by budgeted present law amounts from the account for each fiscal year obtained from MBARS. Included are expenditure estimates from long range building appropriations. The \$2.0 million limit is then subtracted from the net revenue.
7. Banking charges are estimated to grow by 1% per year.
8. The remainder of “All Other” revenue, after the seven revenue sources have been estimated individually, is estimated using a three-year moving average.

Revenue Estimate Assumptions

This section contains the assumptions used to generate the revenue estimates contained in House Joint Resolution 2. It does not reflect changes, if any, enacted by the 2015 Legislature.

FY	Total Tax \$ Millions	GF Tax \$ Millions	Investment Transfer \$ Millions	SWCAP SFCAP \$ Millions	District Court \$ Millions	Bank Charges \$ Millions	Vets. Account Transfer \$ Millions
A 2002	\$43.216	\$43.216	\$2.179	\$1.024	-	\$0.778	-
A 2003	42.440	42.440	2.036	1.179	\$2.665	0.771	-
A 2004	30.242	30.242	2.113	2.215	2.839	0.766	\$1.055
A 2005	34.724	34.724	2.110	2.514	3.009	0.737	2.893
A 2006	33.640	33.640	2.234	1.844	3.108	0.903	2.653
A 2007	19.930	19.930	2.977	1.723	3.135	0.867	(4.116)
A 2008	38.556	38.556	3.309	2.399	3.349	1.334	2.636
A 2009	32.139	32.139	2.636	1.715	3.450	1.556	2.650
A 2010	35.451	35.451	2.969	3.938	3.481	1.554	1.590
A 2011	50.436	50.436	3.278	3.931	3.596	1.538	3.905
A 2012	47.318	47.318	4.970	3.974	3.434	1.595	3.676
A 2013	36.578	36.578	5.240	2.332	3.386	1.616	2.515
A 2014	37.320	37.320	5.499	2.879	3.275	1.614	3.359
F 2015	40.096	40.096	5.749	3.411	3.435	1.627	3.003
F 2016	37.119	37.119	5.895	3.306	3.182	1.639	2.936
F 2017	37.133	37.133	6.212	3.180	3.182	1.651	2.835

FY	Abandoned Property \$ Millions	Court Surcharge \$ Millions	Remaining Other \$ Millions
A 2002	\$1.625	-	-
A 2003	2.355	-	-
A 2004	3.182	-	\$18.072
A 2005	3.179	-	20.282
A 2006	3.310	\$1.589	18.000
A 2007	2.359	1.660	11.325
A 2008	4.253	1.616	19.658
A 2009	2.470	1.686	15.977
A 2010	2.778	1.692	17.449
A 2011	3.756	1.663	28.768
A 2012	2.234	1.585	25.851
A 2013	4.337	1.535	15.616
A 2014	7.745	1.449	11.499
F 2015	3.694	1.523	17.655
F 2016	3.736	1.502	14.923
F 2017	3.889	1.491	14.692

Revenue Projection

